

10A104 (08-16)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE**UPDATE OR CANCELLATION OF KENTUCKY TAX ACCOUNT(S)**

- Incomplete or illegible updates will delay processing and will be returned.
- See instructions for questions regarding completion of this form.
- **Need Help?** Call (502) 564-2694 or visit www.revenue.ky.gov

FOR OFFICE USE ONLY	
CRIS	Coded / Entered / Date
Commonwealth Business Identifier (CBI)	NAICS
Federal Employer Identification Number (FEIN)	

SECTION A REASON FOR COMPLETING THIS UPDATE (Must Be Completed)

This Form may only be used to update current account information. To apply for additional accounts or to reinstate previous account numbers, use Form 10A100, *Kentucky Tax Registration Application*.

1. Current Account Numbers

Kentucky Employer's Withholding Tax _____
 Kentucky Sales and Use Tax _____
 Kentucky Telecommunications Tax _____
 Kentucky Utility Gross Receipts License Tax _____
 Kentucky Consumer's Use Tax _____
 Kentucky Corporation Income Tax and/or
 Kentucky Limited Liability Entity Tax _____
 Kentucky Coal Severance and Processing Tax _____
 Kentucky Pass-Through Non-Resident WH _____

2. Effective Date ____/____/____**Check all that apply.**

- ☐ Update business name or DBA name
☐ Update an existing location's information for the Sales and Use Tax Account
☐ Close a location of current business for the Sales and Use Tax Account
☐ Open a new location of current business for the Sales and Use Tax Account
☐ Add a Mine Location to an existing Coal Tax Account
☐ Change Accounting Periods
☐ Change Taxing Election
☐ Update/provide new responsible party information
☐ Update mailing address(es) / mailing address telephone number(s)
☐ Request cancellation of an account

SECTION B BUSINESS AND CONTACT INFORMATION (Must Be Completed)**3. Legal Business Name****Current Name**

New Name (if applicable)

4. Doing Business As (DBA) Name**Current DBA**

New DBA

5. Federal Employer Identification Number (FEIN)

(Required, complete prior to submitting)

-

6. Kentucky Secretary of State Organization Number

(If applicable)

7. Commonwealth Business Identifier (CBI)**8. Person to Contact Regarding this Update Form:**

Name (Last, First, Middle)	Title	Daytime Telephone () -	Extension
E-mail: (By supplying your e-mail address you grant the Department of Revenue permission to contact you via E-mail.)			

SECTION C ADD A NEW MINE LOCATION TO AN EXISTING COAL TAX ACCOUNT**9. LIST THE MINE LOCATIONS THAT YOU OPERATE IN KENTUCKY**

Mine Name	Surface Disturbance Mining Permit Number (if available) <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Mine Number	Contract Miner Business Name (if available)
Mine Location (County)	Contract Miner Federal Employer Identification Number (FEIN)(if available) <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

10. Do you operate additional mine locations? ☐ Yes ☐ No

If yes, attach a listing of the information in Question 9 for each Kentucky mine location.

SECTION D**SALES AND USE TAX LOCATION INFORMATION****11. Update or Close an existing Business Location for your Sales and Use Tax Account.****CURRENT LOCATION ADDRESS INFORMATION**
☐ Close Location ☐ Update/Move Location
NEW LOCATION ADDRESS INFORMATION

Business Location Name "Doing Business as Name"			Business Location Name "Doing Business as Name"		
Street Address (<i>DO NOT</i> List a PO Box)			Street Address (<i>DO NOT</i> List a PO Box)		
City	State	Zip Code	City	State	Zip Code
County (if in Kentucky)	Location Telephone Number () -		County (if in Kentucky)	Location Telephone Number () -	
Date Location Closed (mm/dd/yyyy) / /					

12. - 13. Opened a new Location(s) of Current Business**NEW LOCATION ADDRESS****NEW LOCATION ADDRESS**

Business Location Name "Doing Business as Name"			Business Location Name "Doing Business as Name"		
Street Address (<i>DO NOT</i> List a PO Box)			Street Address (<i>DO NOT</i> List a PO Box)		
City	State	Zip Code	City	State	Zip Code
County (if in Kentucky)	Telephone Number () -		County (if in Kentucky)	Telephone Number () -	
Date Location Opened (mm/dd/yyyy) / /			Date Location Opened (mm/dd/yyyy) / /		
Description of Business Activity Performed at Location			Description of Business Activity Performed at Location		

SECTION E**UPDATE ACCOUNTING PERIOD, OWNERSHIP TYPE, AND/OR RESPONSIBLE PARTIES****14. Accounting Period change with the Internal Revenue Service (IRS)****Accounting Period**☐ **Calendar Year (year ending December 31st)**☐ **Fiscal Year (year ending ____/____/____ (mm/dd))**☐ **52/53 Week Calendar Year:**☐ **52/53 Week Fiscal Year:****December** _____

(Day of Week that year ends)

(Month & Day of Week that year ends)

15. Taxing Election Change with the IRS

(Note: If your Business Structure has changed, you are required to apply for new tax account numbers with the Department of Revenue. Please complete Form 10A100, Kentucky Tax Registration Application.)

A. Current Business Structure _____**B. CURRENT TAXING ELECTION**

- ☐ Partnership
☐ Corporation
☐ S-Corporation
☐ Cooperative
☐ Trust

☐ Single Member Disregarded Entity
 (Member Federally Taxed as)
☐ Individual Sole Proprietorship
☐ General Partnership/Joint Venture
☐ Estate
☐ Trust (non-statutory)/Business Trust
☐ Other _____

NEW TAXING ELECTION

- ☐ Partnership
☐ Corporation
☐ S-Corporation
☐ Cooperative
☐ Trust

☐ Single Member Disregarded Entity
 (Member Federally Taxed as)
☐ Individual Sole Proprietorship
☐ General Partnership/Joint Venture
☐ Estate
☐ Trust (non-statutory)/Business Trust
☐ Other _____

16.-17. OWNERSHIP DISCLOSURE—RESPONSIBLE PARTY UPDATE

Provide updated information for existing responsible parties or add additional responsible parties.

<input type="checkbox"/> New Responsible Party	<input type="checkbox"/> Update Existing	<input type="checkbox"/> End Date	<input type="checkbox"/> New Responsible Party	<input type="checkbox"/> Update Existing	<input type="checkbox"/> End Date
Full Legal Name (First, Middle, Last)			Full Legal Name (First, Middle, Last)		
Social Security Number (REQUIRED)	FEIN (If Responsible Party is another business)		Social Security Number (REQUIRED)	FEIN (If Responsible Party is another business)	
Driver's License Number (if applicable)	Driver's License State of Issuance		Driver's License Number (if applicable)	Driver's License State of Issuance	
Business Title	Effective Date of Title (mm/dd/yyyy) / /		Business Title	Effective Date of Title (mm/dd/yyyy) / /	
Residence Address			Residence Address		
City	State	Zip Code	City	State	Zip Code
Telephone Number () -	County (if in Kentucky)		Telephone Number () -	County (if in Kentucky)	
Does this Responsible Party replace an existing one? Yes <input type="checkbox"/> No <input type="checkbox"/>			Does this Responsible Party replace an existing one? Yes <input type="checkbox"/> No <input type="checkbox"/>		
Existing Responsible Party's Name	End Date (mm/dd/yyyy) / /		Existing Responsible Party's Name	End Date (mm/dd/yyyy) / /	

SECTION F**UPDATE MAILING ADDRESS AND PHONE NUMBERS FOR TAX ACCOUNTS****18. Start Date for Address Change**

____/____/____

**19. Tax Accounts for which the Address Change Applies
(Check all that apply)**

- | | |
|--|---|
| <input type="checkbox"/> Employer's Withholding Tax | <input type="checkbox"/> Consumer's Use Tax |
| <input type="checkbox"/> Sales and Use Tax | <input type="checkbox"/> Corporation Income Tax and/or Limited Liability Entity Tax |
| <input type="checkbox"/> Transient Room Tax | <input type="checkbox"/> Coal Severance and Processing Tax |
| <input type="checkbox"/> Motor Vehicle Tire Fee | <input type="checkbox"/> Pass-Through Non-Resident Withholding |
| <input type="checkbox"/> Commercial Mobile Radio Service (CMRS) Prepaid Service Charge Account | |

21. Start Date for Address Change

____/____/____

**22. Tax Accounts for which the Address Change Applies
(Check all that apply)**

- | | |
|--|---|
| <input type="checkbox"/> Employer's Withholding Tax | <input type="checkbox"/> Consumer's Use Tax |
| <input type="checkbox"/> Sales and Use Tax | <input type="checkbox"/> Corporation Income Tax and/or Limited Liability Entity Tax |
| <input type="checkbox"/> Transient Room Tax | <input type="checkbox"/> Coal Severance and Processing Tax |
| <input type="checkbox"/> Motor Vehicle Tire Fee | <input type="checkbox"/> Pass-Through Non-Resident Withholding |
| <input type="checkbox"/> Commercial Mobile Radio Service (CMRS) Prepaid Service Charge Account | |

20. List New Mailing Address

c/o or Attn.		
Address		
City	State	Zip Code
County (if in Kentucky)	Mailing Telephone Number () -	

Note: To change the address or phone number for Telecommunications Tax or Utility Gross Receipts License Tax, you must use the online system.**23. List New Mailing Address**

c/o or Attn.		
Address		
City	State	Zip Code
County (if in Kentucky)	Mailing Telephone Number () -	

Note: To change the address or phone number for Telecommunications Tax or Utility Gross Receipts License Tax, you must use the online system.

SECTION G REQUEST CANCELLATION OF ACCOUNT(S)**24. Tax Accounts for which Cancellation is Requested
(Check all that Apply)**

- ☐ Employer's Withholding Tax ☐ Sales and Use Tax
☐ Consumer's Use Tax ☐ Transient Room Tax
☐ Motor Vehicle Tire Fee ☐ Telecommunications Tax
☐ Utility Gross Receipts License Tax ☐ Corporation Income Tax and/or Limited Liability Entity Tax
☐ Coal Severance and Processing Tax ☐ Pass-Through Non-Resident Withholding
☐ Commercial Mobile Radio Service (CMRS) Prepaid Service Charge Account

25. Reason for Cancellation

- ☐ Business closed/No further Kentucky activity ☐ Business sold
☐ Ceased having employees ☐ Ceased making retail and/or wholesale sales of tangible personal property or digital property
☐ Death of owner
☐ Converted to another ownership type and must reapply for new accounts
☐ Merged out of existence
☐ Other (Specify): _____

NOTE: A corporation's or limited liability pass-through entity's income tax/LLET account number is cancelled with the filing of the "final" return. A corporation or limited liability pass-through entity organized in Kentucky shall not file a final return before it is officially dissolved pursuant to the provisions of KRS Chapter 14A.

26. Effective Date to Cancel Account(s) ____/____/____

27. If business sold, list the information for the new owner(s).

Name			Name		
Address			Address		
City	State	Zip Code	City	State	Zip Code
Telephone Number () -			Telephone Number () -		

28. If merged out of existence, list the information for the new business.

Business Name		Address	
FEIN			
Telephone Number () -	City	State	Zip Code

IMPORTANT: THIS UPDATE FORM MUST BE SIGNED BELOW:

The statements contained in this Form and any accompanying schedules are hereby certified to be correct to the best knowledge and belief of the undersigned who is duly authorized to sign the Form.

Signed: _____

Signed: _____

Telephone Number: _____

Telephone Number: _____

Title: _____ Date: ____/____/____

Title: _____ Date: ____/____/____

For assistance in completing the Update Form, please call the **Data Integrity Section** at (502) 564-2694, or you may use the Telecommunications Device for the Deaf.

SEND completed form to:

KENTUCKY DEPARTMENT OF REVENUE
P.O. BOX 299, STATION 20A
FRANKFORT, KENTUCKY 40602-0299

FAX to: 502-564-0796

EMAIL: DOR.WEBResponseDataIntegrity@ky.gov



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